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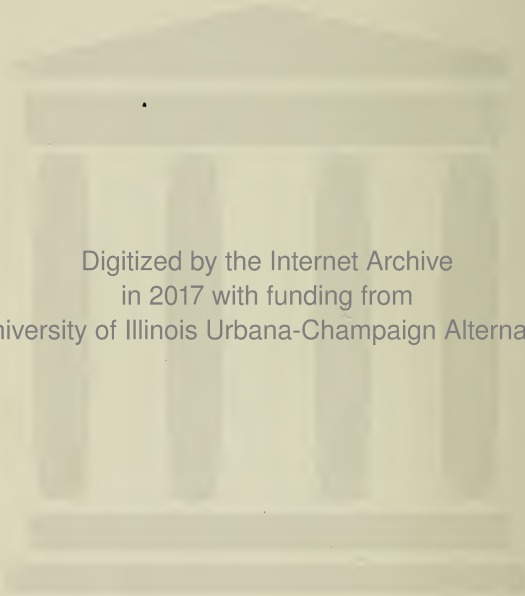
# BUSINESS BOOKS OF TODAY

THE BACKGROUND OF BUSINESS  
SUCCESS FOR THE BEGINNER  
ORGANIZATION AND MANAGEMENT  
THE MOVING OF GOODS AND MONEY  
SPECIAL BUSINESS  
THE ACCOUNTS

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## BUSINESS BOOKS OF TODAY

**T**HIS list of the best and most widely useful American business books has been compiled to put before business people the practical utility of books. Every book in the list contains ideas which mean money to the reader. Take advantage of the knowledge which others have won by time and hard work. These books are not theoretical. They are written by people who know. The price and publisher of each book is given, so that it may be bought from dealer or publisher, if desired. The fact that a business book is not in this list does not necessarily mean that it is not an excellent book. Lack of space and the need for selecting only the books which appeal to a wide range of readers, prevent the listing of many other good books.

The fact that it is distributed by fifty public libraries, merely indicates that the American library is a great vital force, not content to hand out novels for the idle "time chaser," but bent on being of money value to the man of affairs.

There are other business books in the library and the business magazines are on file. The library assistants will be glad to help in locating the desired books.

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Co-operative Library Booklist Number Five. Compiled and published by the Los Angeles Public Library for fifty American public libraries.

# TOPICAL ARRANGEMENT

|                                          | Page |
|------------------------------------------|------|
| <i>The Background of Business</i>        |      |
| History and Geography of Business-----   | 5    |
| <i>Success for the Beginner</i>          |      |
| Success for the Beginner-----            | 6    |
| Business English and Correspondence----- | 6    |
| Typewriting-----                         | 7    |
| Business Arithmetic-----                 | 8    |
| <i>Organization and Management</i>       |      |
| Business Principles and Methods-----     | 8    |
| Factory and Scientific Management-----   | 10   |
| Store Methods-----                       | 12   |
| Office Methods-----                      | 12   |
| Corporations-----                        | 12   |
| Financing Business-----                  | 13   |
| Business Law-----                        | 13   |
| <i>The Moving of Goods and Money</i>     |      |
| Advertising-----                         | 14   |
| Letters that Get Orders-----             | 15   |
| Salesmanship-----                        | 16   |
| Commerce and Shipping-----               | 16   |
| Collections and Credit-----              | 17   |
| <i>Special Business</i>                  |      |
| Banking and Finance-----                 | 18   |
| Insurance-----                           | 20   |
| Real Estate-----                         | 21   |
| <i>The Accounts</i>                      |      |
| Bookkeeping-----                         | 21   |
| Accounting-----                          | 22   |
| Auditing-----                            | 24   |
| Cost Keeping-----                        | 24   |

# **I. THE BACKGROUND OF BUSINESS**

## **BUSINESS HISTORY AND GEOGRAPHY**

**Bogart, E. L.** Economic history of the United States. 2d ed. rev. 1912. 597 p. il. Longmans, Green & Co., New York. \$1.75.

To understand the movements of the people, the development of new sections, the influence of invention on business and the cause and effect of each new industrial step, a book like this is invaluable.

**Brigham, A. P.** Commercial geography. 1911. 469 p. il. Ginn & Company, Boston. \$1.30

The whole business structure is built on the natural features of the earth, rivers, harbors, climate and soil. This book gives a clear idea of these factors in business, especially as they relate to the trade of the United States, Canada and South America.

**Coman, K.** Industrial history of the United States. New and revised ed. 1910. 461 p. il. The Macmillan Co., N. Y. \$1.60.

Somewhat similar to Bogart's book, but developments traced in their connection with the general history of the country. The effect of parties, leaders and popular opinion upon trade methods and industry are brought out most clearly.

**Day, Clive.** A history of commerce. Rev. and enl. ed. 1914. 682 p. il. Longmans, Green & Co., N. Y. \$2.00.

Narrates most interestingly the development of trade in Europe in the middle ages and in modern times, and especially of the growth of English and American internal and foreign commerce. A new chapter has been added, on the recent significant movements in world commerce.

**Dooley, W. H.** Textiles for commercial, industrial, evening and domestic arts schools. Rev. ed. 1912. 321 p. il. D. C. Heath & Co., N. Y. \$1.10.

A practical, untechnical book, describing wool, silk, cotton and linen goods and their manufacture, with directions for testing. Essential for all dry-goods salespeople.

**Smith, J. R.** Industrial and commercial geography. 1913. 914 p. il. Henry Holt & Co., N. Y. \$3.50.

A very good and complete book. A fascinating style, and immense fund of real information about production, manufacture and transportation. Profusely illustrated.

## **II. BEGINNING IN BUSINESS**

### **SUCCESS FOR THE BEGINNER**

**Fowler, N. C., Jr.** How to get your pay raised. 1912.  
290 p. A. C. McClurg & Co., Chicago. \$1.00.

Proves that pay raises come only after making good. Full of real help, and sound and kindly advice, based on experience. Gives hundred of instances which show the cause of success and failure.

**Marden, O. S.** The exceptional employe. 2d. ed. 202 p.  
1913. T. Y. Crowell & Co., N. Y. \$1.00.

Tells young men and women how to get a start and then how to make the best showing for their employers and themselves. A book for every worker who has brains and wants to make the most of them; who is anxious to rise above the rank and file.

**Monroe, A. S.** Making a business woman. 1912.  
310 p. Henry Holt & Co., N. Y. \$1.30.

A true story of a young woman who started at \$4.00 a week, and made good by putting interest in her work ahead of mere salary. She formed a successful advertising company, and won money as well as reputation. Interesting as a novel.

### **BUSINESS ENGLISH AND CORRESPONDENCE**

(See also Advertising, and Collecting)

**Hammond, H. W.** Style book of business English.  
5th ed. rev. 1913. 233 p. il. Isaac Pitman  
& Sons, N. Y. 85c.

Presupposes a knowledge of English grammar. The examples used illustrate the important principles that are needed every day, but they are presented with such marked originality that they will arouse more than ordinary interest and attention.

**Barrett, C. R.** Business English and correspondence.  
1914. 200 p., il. American School of  
Correspondence. Chicago. \$1.00.

The first half is devoted to principles and rules of English, and is especially good for its lessons on grammar. The discussion and examples of correspondence are practical and clear. Written for those who are self-taught, instead of for use in class room.

**Dwyer, I. E.** The business letter. 1914. 177 p., il.  
Houghton, Mifflin Co., Boston. \$1.00.

Explanation, with samples, of all the common forms of business correspondence and its handling. Emphasizes a style of wording which will break away from mere formality and have a real atmosphere of the "new business."

**MacClintock, P. L.** The essentials of business English. 1914. 273 p. La Salle Extension University, Chicago. \$1.00.

An excellent instruction book written by a prominent educator expressly for self instruction on the single subject of correct English. The full chapters on spoken English and on business composition are especially clear and useful.

The following series for students of foreign correspondence is published by Isaac Pitman and Sons, N. Y. The English edition is the key to each foreign edition, all having the same letters, page by page. The foreign volumes also contain chapters on the rules of correspondence, coins, abbreviations, etc. of the country.

Commercial correspondence and commercial English. 272 p. 85c.

Commercial correspondence in French. 240 p. 85c.

Commercial correspondence in German. 240 p. 85c.

Commercial correspondence in Spanish. 267 p. \$1.00.

## TYPEWRITING

**Cutler, I. M. and SoRelle, R. P.** Rational typewriting. Rev. ed. 1910. 104 p. Gregg Pub. Co., Chicago. \$1.00.

A very successful instruction book in the touch method, beginning with the easy exercises and working up to the difficult, with many examples of letters and office work such as arise in daily practice. The directions are given so clearly that the book is especially good for self-instruction.

**Fritz, R. L. and Eldridge, E. H.** Expert typewriting; a complete course in touch typewriting. 1912. 181 p. American Book Co., N. Y. 85c.

Miss Fritz has won many typewriting championships. Dr. Eldridge is Director of Secretarial studies at Simmons College. The forty lessons are most carefully planned to teach absolute accuracy and correct habit. The exercises give special training in spelling and business forms.

**Remington Typewriter Co.** Cutting the cost of stenographic service. 1914. 40 p., il. Free from the company, 325 Broadway, N. Y.

The first thing in print on getting value out of stenographic investment. Chapters on equipment and environment, dividing and planning the work, facilitating dictation and transcription, hiring and handling stenographers, measuring output. Of interest not only to office managers but to the stenographer.



**SoRelle, R. P.** Office training for stenographers. 1911.  
178 p. il. Gregg Pub. Co., Chic. \$1.25.

A quarto volume, fully illustrated, giving exceptionally useful and complete explanations, with exercises, on office routine, postal information, remittances, filing and indexing, office appliances and their use, shipping, billing, business and legal papers, telegraph and telephone, editing, proofreading, etc. "Gives the knowledge and training that employers call 'experience'".

## **BUSINESS ARITHMETIC**

**Bigelow, A. H. & Arnold, W. A.** Elements of business arithmetic. 1913. 258 p. The Macmillan Co., N. Y. \$.70.

A high school arithmetic in which the emphasis is laid on present methods of business. Explanations are clear, and the examples practical and well devised.

**Moore, J. H., and Miner, G. W.** Practical business arithmetic. Rev. ed., 1915. 461 p., il. Ginn & Co., Boston. \$1.00.

Planned for students in commercial and normal schools. All obsolete subjects are omitted, and the book reflects the careful, accurate methods of real business.

**Van Tuyl, G. H.** Complete business arithmetic. 1911.  
416 p. American Book Co., \$1.00.

A good book for home study. The explanations are brief but clear, and the examples well chosen from present business practice. Checks on accuracy and speed are provided.

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## **III. ORGANIZATION AND MANAGEMENT**

### **BUSINESS PRINCIPLES AND METHODS**

**Blackford, K. M. H. and Newcomb, A. W.** The job, the man, and the boss. 1914. 266 p., il. Doubleday Page & Co., N. Y. \$1.50.

This book, based on the results of fifteen years' scientific practice in selecting and placing employes for their actual qualifications, has attracted wide and favorable attention.

**Brisco, N. A.** Economics of business. 1913. 390 p.  
The Macmillan Co., N. Y. \$1.50.

A business-like book for business people. Full of facts rather than words or opinions. It gives the principles and the main points of every day practice in all the departments of business, both wholesale and retail, office and shop.



**Deland, L. F.** Imagination in business. Rev. and enl. ed. 1909. 109 p. Harper & Bros., N. Y. 50c.

A practical, inspiring and successful little volume, full of anecdotes which illustrate the tremendous money value of using imagination in one's business, and of arousing it in associates and customers.

**Griffith, J. B. and Russell, G. C.** Business management. 2 vols. 1910. 253, 237 p. il. American School of Correspondence, Chicago. \$1.50

First volume on the organization of manufacturing and commercial concerns, departments, purchasing and stores, advertising and sales organization, the credit organization. Second volume on billing and order recording, the shipping department, handling correspondence, business statistics. Both volumes contain many charts and forms.

**Haney, L. H.** Business organization and combination. Rev. and enl. ed. 1914. 523 p. il. The Macmillan Co., N. Y. \$2.00.

An analysis of the evolution and nature of business organization in the United States as shown in a description of the structure and life history of a typical corporation. Discusses public policy on the trust question and outlines a plan for handling it. Contains articles and by-laws for corporations.

**Jones, E. D.** Business administration; its models in war, statecraft and science. 1914. 275 p. Engineering Magazine Co., N. Y. \$2.00.

Modern business is a scientific profession, and the principles of success may be studied in the lives of great generals, scientists and leaders of men. The military or moral commander and the business general have common problems. A fascinating and inspiring book, from a new point of view.

**Lewis, E. St. E.** Getting the most out of business. 1915. 453 p. Ronald Press Co., N. Y. \$2.00.

A book for managers of men, on business planning, carrying out the plan and accomplishing its object. He shows the great principles of business success, of executive organization, of the building up of discipline and wages.

**Marden, O. S.** The progressive business man. 1913. 166 p. T. Y. Crowell & Co., N. Y. \$1.00.

A very popular book of advice and suggestions as to the philosophy of business success. "Sunshine," "System," "Integrity," and many other aids toward the goal are discussed in helpful fashion.

**Munsterberg, Hugo.** Psychology and industrial efficiency. 1913. 321 p. Houghton, Mifflin Co., Boston, \$1.50.

Professor Munsterberg's name carries a guarantee of worth. He shows the influence of mind and personality in the various phases of business, manufacture, advertising and selling, etc.

**Scott, W. D.** Increasing human efficiency in business. 1913. 339 p. The Macmillan Co., N. Y. 50c.

An inexpensive edition of a notable book, which should be read by every person connected with business in any capacity. Shows how a careful study of one's work, with a view to improving it, can always bring more result from the same effort. Gives many illustrations of the great principles of personal efficiency.

**Teller, W. P. and Brown, H. E.** First book in business methods. Rand, McNally & Co., Chicago. 1911. 271 p. 75c.

A school text book describing the every day transaction of business, and explaining briefly the reason and history of present methods. A useful book for any beginner in the field of business.

**Tipper, Harry.** The new business. 1914. 391 p. Doubleday Page & Co., N. Y. \$2.00.

Published for the Associated Advertising Clubs of the World. Presents clearly the commercial background from which modern business in its most advanced practice has sprung. The fundamentals of trading and marketing, factors in costs, organization, training, specializing, good will, etc., are treated in a broad and thoroughly up-to-date manner.

## FACTORY AND SCIENTIFIC MANAGEMENT

**Brisco, N. A.** Economics of efficiency. 1914. 385 p. The Macmillan Co., N. Y. \$1.50.

Opens the eyes of business men to the underlying principles, and explains their methods and workings, especially in industrial plants and in handling labor. Very carefully planned as a textbook on the subject.

**Church, A. H.** The science and practice of management. 1914. 535 p. Engineering Magazine Co., N. Y. \$2.00.

One of the most ambitious and successful attempts to reduce the facts and principles of industrial organization and management to a science. It reviews and digests all the important theories and practice, both as to organization, labor efficiency and physical handling of the work.

**Diemer, Hugo.** Factory organization and administration. 2d ed., rev. and enl. 1914. 378 p., il. McGraw-Hill Book Co.; N.Y. \$3.00.

An intensely practical and detailed book, based on experience in a number of factories. Location; layout; department organization; reports; general office; drafting; purchasing, production, tool, shipping and receiving departments; employment and wages, are some of the chapter topics.

**Emerson, Harrington.** Efficiency as a basis for operation and wages. 4th ed., rev. and enl. 1914. 254 p. Engineering Magazine, N. Y. \$2.00.

Has been widely used as a guide to the new science of careful planning of work and handling of labor. It is largely devoted to the study of employes' work in factories, and is of most use to the large employer of labor.

**Emerson, Harrington.** Twelve principles of efficiency. 1912. 423 p. Engineering Magazine. N. Y. \$2.00.

This book gives in plain language, with many examples, the basic principles of time and labor saving methods. While given over largely to shop management, the principles outlined apply to every branch of business.

**Taylor, F. W.** Principles of scientific management. 1911. 144 p. Harper & Bros., N. Y. \$1.50.

One of the most fundamental books on this recent science, written after thirty years' experience. It explains and illustrates the methods of securing greater returns for the investment of labor and money in industrial plants.

**Taylor, F. W.** Shop management. 1911. 207 p. il., Harper & Bros., N. Y. \$1.50.

A companion to the preceding book, showing the actual application of principles in a factory. Some topics discussed are: Soldiering, scientific time study, foremanship, the task idea, wages, standards for measuring efficiency, planning the work. This book has done much to revolutionize shop methods.

NOTE: For a valuable summary of the various books on this subject, readers are referred to Chapter I., "The Literature of Scientific Management," in the new book by C. B. Thompson, entitled "Scientific Management, a collection of the more significant articles describing the Taylor system of management." (1914, 878 p. Harvard University Press, Cambridge, Mass. \$4.00).

## STORE METHODS

**Farrington, Frank.** Store management-complete. 1911. 252 p. Byxbee Pub. Co., Chicago. \$1.00.

Breezy talks by a veteran, on starting, store arrangement, buying, the policy, clerks, leaks, expenses, credit, etc.

**Neystrom, P. H.** Retail selling and store management. 1914. 280 p. D. Appleton & Co., N. Y. \$1.50.

Storekeepers, salespeople, and beginners will be vitally interested in this well planned, thorough and highly valuable book. Discusses personality, knowledge, psychology and the practical methods of selling over the counter, leaks and losses in the store, window displays, store organization, equipment, policy, buying, advertising, credits, customers, etc.

**Sweetland, C. A.** Department store accounts. 1910. 187 p., il. American School of Correspondence, Chicago. \$1.50.

A working handbook of accounting methods for the retailer and for general stores, and also of the entire buying and selling records of large department stores.

**Woolley, E. M.** Addison Broadhurst—master merchant. 1913. 278 p. Doubleday, Page & Co., N. Y. \$1.25.

The story of a storekeeper, written to illustrate the factors in success or failure in retailing.

## OFFICE METHODS

**Schulze, J. W.** The American office; its organization, management and records. 2d ed. 1914. 418 p. il. Ronald Press Co., N. Y. \$3.00.

The only thorough-going book on this widely important subject. Treats such topics as: office employes, appliances, arrangement of space, training employes, the human touch, filing, records of various departments, systems, etc. It is up-to-date, well arranged and illustrated, and full of valuable facts hard to locate elsewhere. SEE ALSO under Typewriting.

## CORPORATIONS

**Conyngton, Thomas.** Manual of corporate organization. 3d. ed., rev. and enl. 1913. 584 p. Ronald Press Co., N. Y. \$4.00.

A most complete treatment of the subject, including the latest developments and practice. Incorporation, charters and by-laws, meetings of stockholders and directors, records, etc., are discussed, with a large variety of forms.

**Conyngton, Thomas.** Manual of corporate management. 3d ed. 1911. 422 p. Ronald Press Co., N. Y. \$3.50.

Full discussions of all the questions which arise in carrying on a corporation, explaining and giving over 200 forms for calls, waivers, motions, resolutions, certificates, minutes, etc.

**Meade, E. S.** Corporation finance. 2d ed. 1912. 478 p. D. Appleton & Co., N. Y. \$2.00.

Explains and illustrates "the methods of promotion, capitalization, financial management, consolidation, and reorganization of business corporations." A standard work by a widely known authority.

**Sullivan, J. J.** American corporations. 1910. 455 p. D. Appleton & Co., N. Y. \$2.00.

A clear statement of the legal rules and principles of corporation law, with a large variety of forms and illustrative cases. The book is exceptionally full and well arranged, and can be used both for reference, or as a text for reading.

## FINANCING A BUSINESS

**How to finance a business.** 1912. 128 p. System Company, Chicago. \$2.00. (With yearly subscription to System Magazine.)

Where and how to get funds, partnerships and stock issues, 202 proved methods" of raising capital and using credit.

**Cooper, Frances.** Financing an enterprise. 4th ed. 1915. 2 vols. 543 p. Ronald Press Co., N.Y. \$3.00.

A thorough and conservative treatment of the methods of raising money by prospectus and by personal appeal, the issue of stocks and bonds, and the arrangements necessary to handle the obligations of a new company.

## BUSINESS LAW

**Huffcutt, E. W.** Elements of business law. 1905. 329 p. Ginn & Co., Boston. \$1.00.

A text-book for commercial courses, but much more full and thorough than the ordinary, and therefore excellent as a clearly written introduction for the average business man. Many problems and questions are given.

**Spencer, E. W.** A manual of commercial law. 2d ed. rev. 1913. 736 p. Bobbs-Merrill Co., Indianapolis. \$3.00.

A clear, concise and logically arranged and written exposition of the rules, laws and principles of business. It is very full for a single volume, and may be used as a desk reference book as well as a volume to study.



**Lee, E. T.** Standard legal forms. 1913. 242 p.  
American School of Correspondence, Chicago.  
\$2.00.

A compilation of the more common forms used in business and in suits and actions, with brief comments and explanations.

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#### **IV. THE MOVING OF GOODS AND MONEY ADVERTISING**

**Calkins, E. E.** The business of advertising. 1915.  
363 p., il. D. Appleton & Co., N. Y. \$2.00.

A standard and popular book full of illustrations, some in color, and discussions of the working methods of the advertising man. This is a wholly rewritten edition of "Modern Advertising."

**Cherington, P. T.** Advertising as a business force.  
1914. 567 p. Doubleday, Page & Co., N. Y.  
\$2.00.

The best and most authoritative book on advertising principles. Prepared for the Associated Advertising Clubs of America by a professor in the Harvard University School of Business Administration. It shows no samples of advertising display, but discusses and explains every problem connected with advertising, giving the opinions on each side of every question.

**French, George.** Advertising; the social and economic problem. 1915. 258 p. Ronald Press Co., N. Y. \$2.00.

A broad-gauge discussion of the wider aspects of advertising. Has little to do with mechanical details but much about human nature. A study of the vast human market and of the people who read advertisements. Some of the topics: Science and art in advertising; who pays the cost; the ethics of advertising policies; causes of inefficiency in advertising; how the people take advertising.

**Hollingsworth, H. L.** Advertising and selling. 1913.  
314 p., il. D. Appleton & Co., N. Y. \$2.00.

Published for Advertising Men's League of New York. Practical, with theories proved by tests and discussions of familiar advertisements. An attempt of expert advertisers to formulate the principles of appeal and response in advertising and selling, and to discover new facts in the advertising field.

**Mahin, J. L.** Advertising-selling the consumer. 1915.  
276 p. Doubleday, Page & Co., N. Y. \$2.00.

"It is by comprehending the group spirit and working in harmony with it that the greatest achievements in advertising have been made." This is the author's keynote in a most comprehensive survey of the organization and methods of modern advertising.

**Opdycke, J. B.** News, ads and sales; the use of English for commercial purposes. 1914. 193 p., il. The Macmillan Co., N. Y. \$1.25.

Tells of newspaper organization and the gathering of news, reproduces headings and news items to show style and typography, gives many questions and exercises on newspaper and magazine work, advertising and selling, and is altogether one of the most practical books for anyone who is to write news or ads for the press.

**Parsons, F. A.** The principles of advertising arrangement. 1912. 127 p., il. Prang Educational Co., N. Y. \$2.00.

Developed from a course of lectures before the Advertising Men's League of New York. Discusses and illustrates the fundamentals of laying out advertisements, including balance, emphasis, decoration, color.

**Tipper, Harry, and others.** Advertising—its principles and practice. 1915. 575 p., il. Ronald Press Co., N. Y. \$4.00.

A book which every beginner or professional will wish to see. An extensive collection of discussions and analyzed examples of every sort of advertising. The layout and art of advertisements is especially well shown by many illustrations. The authors are the leaders in American advertising.

## LETTERS THAT GET ORDERS

**Gardner, E. H.** Effective business letters. 1915. 376 p. Ronald Press Co., N. Y. \$2.00.

A work of university grade, very definite and practical. Examples by the hundred from good and bad letters. Based on best practice of such firms as Butler Bros., Marshall Field & Co., Montgomery Ward & Co. Appearance and correctness are discussed and many examples of specific types of letters are given.

**Poole, G. W. and others.** Letters that make good. 3d ed. 1915. 448 p. American Business Book Co., Boston. \$5.00.

Discusses the writing and requirements of business letters, and then gives a wide variety of actual letters, reproduced in colors and in full size, with comments on each. The letters are exceptionally good examples of the various principles.

**System Co.** Business correspondence library. 1910. 600 p. 3 vols. System Co., Chicago. \$5.00.

A valuable collection of letters used in the various phases of business, sales, collecting, general explanations, etc. They are carefully analyzed, and will prove of great aid to any firm which transacts much correspondence.



## SELLING AND SALESMANSHIP

**Benedict-Roche, A.** Salesmanship for women. 2d ed. 1913. 137 p. Ronald Press Co., N. Y. \$1.00.

Suggestions for saleswomen in stores and in the field. Tells how to study the goods and present the various points to purchaser so as to secure the desired sale and additional sales as well.

**Ferris, E. E.** Pete Crowther; salesman. 1913. 205 p., il. Doubleday, Page & Co., N. Y. \$1.00.

A popular book. The humorous and interesting adventures of a typical American salesman in action, who not only sells goods but thinks valuable thoughts. The principles are sound and carry more force than those of dryer treatises.

**Fowler, N. C., Jr.** How to sell. 1915. 317 p. A. C. McClurg Co., Chicago. \$1.00.

True-to-life dialogues between salesmen and customers, illustrating many principles and points in wholesale, retail, store, office and road salesmanship.

**Maxwell, William.** Salesmanship. 1914. 234 p. Houghton-Mifflin Co., Boston. \$1.00.

Twenty years of successful selling experience by a leading salesmanager, in the form of crisp, practical advice and forceful illustration. Written in a breezy style and covering the points which need to be known, especially in outside work.

**Scott, W. D.** Influencing men in business. 1911. 168 p. Ronald Press Co., N. Y. \$1.00.

Based on the fact that all selling is done through the power of suggestion, followed by influence, and finally conviction and action. A work by a noted psychologist and one which deserves study by any who sell goods.

SEE ALSO under Store Methods.

## COMMERCE, SHIPPING AND EXPORTING

**Cleveland, F. A. and Powell, F. W.** Railroad finance. 1912. 462 p. D. Appleton & Co., N. Y. \$2.50.

A most thorough and comprehensive treatise on the larger business aspects of railway management, including bonding and underwriting, financing of new developments, the organization and operating of departments, accounts, rates, etc.

**Hough, B. O.** Elementary lessons in exporting and exporter's gazateer of the world. 1909. 427 p. Johnston Export Pub. Co., N. Y. \$3.00.

How to get and handle foreign business, packing, invoicing, rates, forms used in shipping. More than half the book is a gazateer by country, giving a vast fund of information about conditions, routes and regulations which the exporter needs to know.

**Lough, B. O.** Ocean traffic and trade. 1914. 432 p.  
La Salle Extension University, Chicago. \$3.00.

Deals with sea borne traffic, terminal facilities, ocean shipping routes and services, rates, insurance, and America's opportunity in world trade. Thoroughly reliable and up-to-date.

**Johnson, E. R.** American railway transportation.  
2d ed. 1908. 434 p. D. Appleton & Co.,  
N. Y. \$1.50.

A survey of the history and development of railroads, their organization and operation, rates, and the present methods of handling freight and passenger traffic.

**Verrill, A. H.** South and Central American trade conditions of today. 1914. 218 p., maps and  
il. Dodd, Mead & Co., N. Y. \$1.25.

Answers the questions a business man would ask, as to the salesmanship, shipping methods, credits, business manners which must be followed to win the trade in this newly developing field.

**Whelpley, J. D.** The trade of the world. 1913. 436 p.  
il. Century Co., N. Y. \$2.00.

A reliable and brilliant presentation of the trade of the United States and foreign countries, showing how it is effected by international politics, the tariff, and our national legislation. For everyone who deals with goods which come from or go abroad.

## COLLECTIONS AND CREDIT

**Blanton, B. H.** Credit, its principles and practice.  
1915. 319 p. Ronald Press Co., N. Y. \$2.00.

Written from twenty years' experience. Not much attention to theory nor to systems, records or routines. Granting credit, the credit department, collections and bankruptcy proceedings are practically discussed.

**Cassell, R. J.** The art of collecting, 1913. 261 p.  
Ronald Press Co., N. Y. \$2.00.

A book which will solve the hard cases under the actual business methods of today, in which every customer must be kept. Some of the chapters are: Collecting information, a study of debtors, city accounts, outside accounts, the small dealer, collection letters or varied ends, the collector, unusual methods.

**Magerty, J. E.** Mercantile credit. 1913. 382 p.  
Henry Holt & Co., N. Y. \$2.00.

Discusses the theory and kinds of credit, the work of the credit man and credit office, sources of credit information, adjustment bureaus, collections, credit men's associations. Much space is given to bankruptcy and other credit legislation.

**Kallman, M. M. and others.** Mercantile credits. 1914. 288 p. Ronald Press Co., N. Y. \$2.00.

A series of practical lectures on credit department methods, bank credits, financial statements, collections, audits and investigations, liens on personal property and real estate, frauds, bankruptcy, etc. Records, forms, legal cases and illustrative instances are given in nearly every chapter.

**Prendergast, W. A.** Credit and its uses. 1912. 361 p. D. Appleton & Co., N. Y. \$1.50.

Covers both the economic and practical side of credit. Written by the comptroller of New York City. Credit departments, information, collecting, etc., are all treated, and many forms and records given.

**Shryer, W. A.** Collecting by letter. 2 v. 1913. 2d ed. 400 p. Business Service Corporation. Detroit. \$3.00.

First volume discusses special types of collections, the ways of presenting and approach, legal rights of both parties at various points. Second volume gives large variety of letters, with comments.

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## **V. SPECIAL BUSINESS**

### **BANKING, FINANCE, AND INVESTMENT**

**Babson, R. W.** Bonds and stocks; the elements of successful investing. Ed. 3. 1914. 426 p. Babson Statistical Organization, Wellesley Hills, Mass. \$2.00.

An instructive study of these two kinds of securities, showing their strong and weak points, and why they are attractive or not.

**Chamberlain, Lawrence.** The principles of bond investment. 3d ed. 1913. 551 p. Henry Holt & Co., N. Y. \$5.00.

An extremely thorough accurate, and complete treatise on the history and practice of bond handling. Municipal and state bonds receive special attention, but practically every other branch is fully covered, including the mathematics and movements of bond prices. Holds high rank as an authority.

**Cleveland, F. A.** Funds and their uses. Rev. ed. 1912. 304 p., il. D. Appleton & Co., N. Y. \$1.25.

Describes in a popular but accurate way, the methods, instruments and institutions employed in modern financial transactions. A good general treatise on bonds, money and banking.

**Donant, C. A.** Principles of money and banking. 2 v. 1905. 437 p. and 488 p. Harper & Bros., N. Y. \$4.00.

The author, a world known banker, Commissioner on Philippine Currency, member of the Commission on International Exchange, has produced a work of permanent value. A standard advanced book for every bank official and student of finance.

**Farris, R. L.** Practical banking, with a survey of the Federal Reserve Act. 1915. 309 p. Houghton, Mifflin Co., Boston. \$1.75.

Introduces the reader to some of the officers of the bank, acquaints him with their duties, and describes the mechanism of the actual conduct of banking. Includes National Bank Notes, the Clearing House and Foreign Exchange. It is designed as a text-book.

**Holdsworth, J. T.** Money and banking. 1914. 439 p. D. Appleton & Co., N. Y. \$2.00.

Covers history, principles and practice in a most satisfactory way. Beside special chapters on credit, domestic and foreign exchange and the operation of different types of banking institutions, it contains the text of the new Federal Reserve Act and a clear and complete explanation of it.

**How to increase a bank's deposits.** 6th ed. 1911. 128 p. System Co., Chicago. \$2.00. (With annual subscription to System.)

Tried out plans, advertising campaigns, soliciting schemes, selling talks that secure commercial and saving accounts.

**Kirkbride, F. B. and Sterrett, J. E.** The modern trust company. 4th ed., rev. and enl. 1913. 319 p. The Macmillan Co., N. Y. \$2.50.

Covers general practice rather than history. Functions, methods of organization, duties of officers and employes, accounting, clerical routine and correspondence, departments of the work, stock exchange rules. Illustrated with forms.

**Kniffen, W. H.** The savings bank and its practical work. 1913. 551 p., il. Bankers Pub. Co., N. Y. \$5.00.

Deals almost entirely with the actual problems of organization and management. Includes best methods of handling transactions, many citations of legal decisions, an abundance of blanks, records, forms and descriptions for daily work in each department.

**Meade, E. S.** The careful investor. 1914. 290 p. J. B. Lippincott Co., Philadelphia. \$1.50.

A book for the layman investor, describing clearly the different forms of investments, the advantages of some over others, the dangers to avoid, and the safe rules to follow.

**Van Antwerp, W. C.** The stock exchange from within  
1913. 459 p. Doubleday Page & Co., N. Y.  
\$1.50.

A well rounded and complete idea of the exchange and its work. It has been accepted by financiers as the most valuable contribution on the subject, and many thousand copies sold.

**White, Horace.** Money and banking. 5th ed. Rev  
to 1914. 541 p. Ginn & Co., Boston. \$1.50

This is one of the best books on actual American money problems and methods. It covers both the history and theory of money and banks, but is rounded out by discussion of present day practice in handling money. Includes text of recent bank acts.

## INSURANCE

**Gephart, W. F.** Principles of insurance. 1911. 313 p.  
The Macmillan Co., N. Y. \$1.60.

A general treatise on life insurance for the student. Chapters on the theory of life insurance, mortality, selection of lives, companies premiums, policies, and company investments.

**How to sell more fire insurance.** Ed. 2. 1910  
128 p.

**How to sell more life insurance.** Ed. 2. 1911  
128 p. System Company, Chicago. \$2.00  
each. (With subscription to "System.").

These two books are full of practical articles by men who have worked out successful methods of soliciting and selling, keeping accurate records and accounts, and building up larger business both in city and country.

**Huebner, S S.** Property insurance. 1911. 421 p.  
D. Appleton & Co., N. Y. \$2.00.

Gives, in compact form, the important theoretical and legal principles and the leading practice upon which the insurance business is based. Includes fire, marine, title, and credit insurance, and corporate surety bonding.

**Sweetland, C. A.** Insurance and real estate accounts  
1909. 154 and 46 p. American School of  
Correspondence, Chicago. \$1.50.

A very full treatment, with many sample forms, of accounts and records for both main office, local office and solicitor. The explanations cover the problems of all ordinary insurance offices.

## REAL ESTATE

**Bolton, R. P.** Building for profit. 1911. 118 p.  
De Vinne Press, N. Y. \$2.00.

A book of value to those who wish to invest in city building. Discusses the factors which create and maintain values in land and buildings, depreciation, operating expenses, etc.

**How to sell real estate at a profit.** 7th ed. 1910.  
System Company, Chicago. \$2.00. (With annual subscription to System).

A handy, useful little book, full of schemes for presenting arguments and property to the investor and homebuilder, keeping records, advertising, etc.

**Practical real estate methods.** By thirty experts.  
1909. 397 p. Doubleday, Page & Co., N. Y.  
\$2.00.

The best all around book on real estate, covering buying and selling methods, valuations, finances and mortgages in real estate deals, managing properties, etc. Many view points are represented and the chapters are of real, practical use.

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## VI. THE ACCOUNTS BOOKKEEPING

**Bogle, A. M.** Comprehensive bookkeeping. 1911.  
142 p., il. The Macmillan Co., N. Y. 90c.

Essentially a first book, giving both single and double entry methods. It does not give the balance sheet, but gives the more commonly used statement sheet. The exercises are short and the whole book condensed. A wide variety of forms and a glossary of terms are given.

**Griffith, J. B.** Practical bookkeeping. 1912. 288 p.,  
il. American School of Correspondence,  
Chicago. \$1.50.

Especially designed for the self instruction of the beginner. It covers the practice of bookkeeping in very complete form, giving the essential features of each branch, such as theory, single proprietorship, partnership and wholesale accounts, commission and brokerage accounts.

**MacFarland, G. A. and Rossheim, I. D.** A first year  
in bookkeeping and accounting. 1913. 227 p.  
D. Appleton & Co., N. Y. \$1.50.

Written for use in high and commercial schools. Clearly presented, appealing to the understanding rather than to the mere memory of the student. The problems are well chosen, and representative of the latest common practice.



**Miner, G. W.** Bookkeeping—complete course. 1912.  
365 p., il. Ginn & Co., Boston. \$1.40.

Many exercises and model sets of accounts, all planned for self instruction, give the student a sound foundation. This book is very widely used and deservedly popular.

**Neal, E. V. and Cragin, C. T.** Modern illustrative bookkeeping, complete course. Rev. and enl. ed. 1911. 324 p., il. American Book Co., N. Y. \$1.50.

Actual bookkeeping work from start to finish, and similar in reality and importance to that done in the up-to-date business office. This book covers the whole subject and contains more material than the other books here listed.

## ACCOUNTING

**Bentley, H. C.** The science of accounts. 1911. 393 p.  
Ronald Press Co., N. Y. \$3.00.

The principles of accounting, nature and functions of accounts and their relations, are logically arranged and treated according to latest American practice. A list of questions from C. P. A. examinations of several states, is a special feature.

**Cole, W. M.** Accounts, their construction and interpretation. 2d. ed. rev. and enl. 1915.  
Houghton-Mifflin Co., Boston. \$2.25.

After a special section on bookkeeping, the volume goes into a very extended analysis and discussion of the balance sheet, general accounting principles, and the application of these principles to mercantile, railroad, bank, trust, insurance, factory, and municipal accounting. This is one of the most thorough and useful books on accounts. The new edition contains many examples, worked out, and sets of account forms for various purposes.

**Dickinson, A. L.** Accounting practice and procedure. 1914. 300 p. Ronald Press Co., N. Y. \$3.00.

An important work, especially devoted to the difficult matters on which opinions differ, which arise in practice and which are not treated in the ordinary book. A knowledge of principles is supposed, and much space is given to the balance sheet and its connections.

**Esquerre, P. J.** Applied theory of accounts. 1914.  
520 p. Ronald Press Co., N. Y. \$3.00.

One of the most exhaustive works on the whole subject. Begins for the beginner, and proceeds, with no breaks, to explain the theory and application in every branch. Continual use is made of illustrative examples, and the aim is to provide a thorough knowledge for real success in accounting.

**Garrison, E. E.** Accounting every business man should know. 1910. 188 p. Doubleday, Page & Co., N. Y. \$1.20.

Tells the "why" rather than the "how" and for that reason appeals especially to the business official as well as to the accountant. The principles of higher accounting are given, so as to be readily understood, leaving the methods of procedure to other books, or to the accountant himself.

**Greendlinger, Leo.** Accountancy problems—with solutions. 2d ed. Vol. 1, 393 p., 1910; vol. 2, 459 p., 1911. Key Publishing Co., N. Y. \$5 each.

No other book can fill the place of this, for it is wholly devoted to solving and explaining a large number of actual problems, according to the best practice. The first part of vol. I is devoted to corporation and partnership accounts.

**Hatfield, H. R.** Modern accounting. 1911. 367 p. D. Appleton & Co., N. Y. \$1.75.

The theory of accounts is given in a sound and thorough manner. Among other chapters are ones on good will, depreciation, surplus and reserves, sinking funds, and capital stock issued for cash and for property.

**Keister, D. A.** Corporation accounting and auditing. 14th ed. 1912. 569 p. Burrows Bros. Co., Cleveland. \$4.00.

Has become the standard work on corporation bookkeeping, accounts and audits. The legal phase of the subject is considered at length, and many illustrative forms are used.

**Klein, J. J.** Elements of accounting. Rev. ed. 1915. 422 p. D. Appleton & Co., N. Y. \$1.50.

Bridges the gap between bookkeeping and accounting. Shows applications of accounting to bookkeeping, discusses, with examples and problems, partnership and corporation accounting, and all the various phases, including cost keeping. A most excellent work for accounting students, teachers and business men.

**Sprague, C. E.** The philosophy of accounts. 4th ed. 1912. 161 p. The author, N. Y. \$3.00.

A standard book, wholly devoted to theory. The author treats the subject as a mathematical science, and points out the errors in many traditional views. There are also a great variety of valuable practical suggestions.



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**Montgomery, R. H.** Auditing theory and practice. 1912. 673 p. Ronald Press Co., N. Y. \$5.00.

The standard American authority, and the most exhaustive treatment issued up to date. It covers every branch of practice, goes into detail on the methods of each, and relates auditing to accounting, in a way which makes clear the theory and principles.

## COST KEEPING

**Bunnell, S. H.** Cost keeping for manufacturing plants. 1911. 233 p. D. Appleton & Co., N. Y. \$3.00.

Gives a detailed discussion of the classification, computation and distribution of material, labor and non-productive expenses which are the component elements of cost. The methods described and wide variety of forms shown add much to its utility.

**Church, A. H.** Production factors in cost accounting and works management. 1910. 187 p. McGraw-Hill Engineering Magazine, N. Y. \$2.00.

Based on a scientific classification of each direct and indirect cost item, charging it to its proper account, as contrasted with the older method of averaging the overhead expense and distributing it as a percentage.

**Nicholson, J. L.** Cost accounting—theory and practice. 1913. 350 p. Ronald Press Co., N. Y. \$4.00.

The first adequate, logically arranged book on general cost accounting, condensing and classifying principles and procedure into compact, practical working form. The author is the best-known cost specialist in the country, and his book is detailed and accurate.

**Webner, F. E.** Factory costs. 1911. 611 p. Ronald Press Co., N. Y. \$6.00.

A very complete work, in which theory receives brief attention while the methods of classifying, estimating and recording of material, labor and expense are explained in great detail, with complete charts. In addition there are over 200 accounting forms. No other volume contains so much detailed material.